

RECEIVED  
02 AUG -9 AM 10:26

**23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**  
**COMPONENT UNIT FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2001**

---

under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/21/02

# **T A B L E   O F   C O N T E N T S**

	<u>PAGE</u>
<b>INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS . . . . .</b>	<b>3</b>
<b>COMPONENT UNIT FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW):</b>	
Combined Balance Sheet - All Fund Types and Account Groups . . . . .	4
Statement of Revenues and Expenditures and Changes in Fund Balance . . . . .	5
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund . . . . .	6
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Special Revenue Fund . . . . .	7
Notes to Financial Statements . . . . .	8
<b>AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROLS . . . . .</b>	<b>13</b>
<b>SUMMARY SCHEDULE OF PRIOR AUDIT FINDING . . . . .</b>	<b>15</b>
<b>AUDIT FINDINGS AND CORRECTIVE ACTION PLAN . . . . .</b>	<b>16</b>
<b>SUPPLEMENTAL INFORMATION . . . . .</b>	<b>17</b>
<b>DATA COLLECTION FORM . . . . .</b>	<b>18</b>

# *Latuso & Company*

*Certified Public Accountants*

114 E. Ascension St.  
Gonzales, Louisiana 70737  
Phone (225) 647-2824

---

23rd Judicial District Judicial Expense Fund  
Gonzales, Louisiana

## INDEPENDENT AUDITORS' REPORT

We have audited the accompanying component unit financial statement of 23rd Judicial District Judicial Expense Fund as of and for the year ended December 31, 2001. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the financial activities of the component unit. Financial activities of the oversight unit are not included.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the 23rd Judicial District Judicial Expense Fund, as of December 31, 2001 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

*Latuso & Company*

July 22, 2002

**23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**

**DECEMBER 31, 2001**

DECEMBER 31, 2001				
	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUES	GENERAL FIXED ASSETS	
<b><u>ASSETS</u></b>				
Cash (Note 2)	\$ 80,962	\$28,565	\$ -	\$109,527
Investments (Note 2)	418,989	-	-	418,989
Receivables	15,520	-	-	15,520
General fixed assets (Note 3)	<u>-</u>	<u>-</u>	<u>122,078</u>	<u>122,078</u>
Total assets	<u>\$515,471</u>	<u>\$28,565</u>	<u>\$122,078</u>	<u>\$666,114</u>
<b><u>LIABILITIES &amp; FUND EQUITY</u></b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 10,785	\$ 1,551	\$ -	\$ 12,336
<b>FUND EQUITY:</b>				
Investment in general fixed assets			122,078	122,078
Fund balance	<u>504,686</u>	<u>27,014</u>	<u>-</u>	<u>531,700</u>
Total liabilities & fund equity	<u>\$515,471</u>	<u>\$28,565</u>	<u>\$122,078</u>	<u>\$666,114</u>

The accompanying notes are an integral part of the statement.

# 23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

## GOVERNMENTAL FUNDS

### STATEMENTS OF REVENUES AND EXPENDITURES AND

### CHANGES IN FUND BALANCE

YEAR ENDED DECEMBER 31, 2001

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES:</b>			
Court fees	\$148,758	\$ -	\$148,758
Interest income	21,009	-	21,009
Intergovernmental:			
State Supreme Court	<u>4,225</u>	<u>40,044</u>	<u>44,269</u>
Total revenues	173,992	40,044	214,036
<b>EXPENDITURES:</b>			
General Government:			
Vehicle allowance	28,060	-	28,060
Travel and seminars	27,617	8,324	35,941
Per diem meal allowance	11,970	-	11,970
Professional fees	7,726	150	7,876
Dues & subscriptions	4,433	250	4,683
Staff uniforms	3,714	-	3,714
Supplies	2,567	3,577	6,144
Insurance	2,047	-	2,047
Telephone	1,341	371	1,712
Miscellaneous	310	59	369
Maintenance and Repairs	258	683	941
Postage	-	586	586
Capital outlays	19,616	588	20,204
Transfers to other parishes	<u>-</u>	<u>17,974</u>	<u>17,974</u>
Total expenses	<u>109,659</u>	<u>32,562</u>	<u>142,221</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	64,333	7,482	71,815
<b>FUND BALANCE, at beginning of year</b>	442,453	18,635	461,088
Correction of prior year payables	<u>(2,100)</u>	<u>900</u>	<u>(1,200)</u>
<b>FUND BALANCE, at end of year</b>	<u>\$504,686</u>	<u>\$ 27,017</u>	<u>\$531,703</u>

The accompanying notes are an integral part of the statement.

**23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**  
**STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET**  
**(GAAP BASIS) AND ACTUAL**  
**GOVERNMENTAL FUND - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Court fees	\$139,800	\$148,758	\$ 8,958
Interest income	-	21,009	21,009
Intergovernmental:			
State Supreme Court	-	4,225	4,225
Total revenues	139,800	173,992	34,192
<b>EXPENDITURES:</b>			
General Government:			
Vehicle allowance	30,000	28,060	1,940
Travel and seminars	47,000	27,617	19,383
Per diem meal allowance	18,000	11,970	6,030
Professional fees	5,000	7,726	(2,726)
Dues & subscriptions	7,000	4,433	2,567
Staff uniforms	3,400	3,714	(314)
Supplies	2,000	2,567	(567)
Insurance	4,000	2,047	1,953
Telephone	-	1,341	(1,341)
Miscellaneous	2,500	310	2,190
Maintenance and Repairs	-	258	(258)
Capital outlays	20,900	19,616	1,284
Total expenses	139,800	109,659	30,141
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u>\$ -0-</u>	64,333	<u>\$64,333</u>
<b>FUND BALANCE, at beginning of year</b>		442,453	
Correction of prior year payables		(2,100)	
<b>FUND BALANCE, at end of year</b>		<u>\$504,686</u>	

The accompanying notes are an integral part of the statement.



**23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**  
**STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET**  
**(GAAP BASIS) AND ACTUAL**  
**GOVERNMENTAL FUND - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Intergovernmental revenues from the State Supreme Court	\$26,950	\$40,044	\$13,094
<b>EXPENDITURES:</b>			
General Government:			
Travel	3,900	6,306	(2,406)
Supplies	6,125	3,577	2,548
Training	500	2,018	(1,518)
Repairs and maintenance	500	683	(183)
Postage	1,400	586	814
Telephone	300	371	(71)
Dues and subscriptions	300	250	50
Professional fees	2,500	150	2,350
Other	1,050	59	991
Capital outlay	150	588	(438)
Transfer to other parishes	<u>10,225</u>	<u>17,974</u>	<u>(7,749)</u>
Total expenditures	<u>26,950</u>	<u>32,562</u>	<u>(5,612)</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u>\$ -0-</u>	7,482	<u>\$ 7,482</u>
<b>FUND BALANCE, at beginning of year</b>		18,635	
Correction of prior year payables		<u>900</u>	
<b>FUND BALANCE, at end of year</b>		<u>\$27,017</u>	

The accompanying notes are an integral part of the statement.

## **23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**

### **NOTES TO THE FINANCIAL STATEMENTS**

---

#### **NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

The 23rd Judicial District Judicial Expense Fund was established in 1995 under Act No. 435 which was an amendment to Title 13 of the Louisiana Revised Statutes of 1950. The Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court.

The Ascension Parish Families in Need of Services has been implemented for the purpose of ensuring that all families who have been determined as Families in Need of Services as defined by the Children's Code of Louisiana, should have qualified case management and supervision to locate and secure services, to assist and support in crisis and transition, and to prevent any child of the family from entering into states custody.

#### **BASIS OF PRESENTATION**

The accompanying financial statements of the 23rd Judicial District Judicial Expense Fund conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### **FINANCIAL REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the Judicial Expense Fund is determined on the basis of the accountability for fiscal matters under the control of the Judicial Expense Fund's Judges.

Because the operations of the Court are funded by Ascension Parish Police Jury government, the Fund was determined to be a component unit of the Ascension Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Judicial Expense Fund and do not present information on the Ascension Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

#### **FUND ACCOUNTING**

The Judicial Expense Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.



## 23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

### NOTES TO THE FINANCIAL STATEMENTS

---

#### NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - (CONTINUED)

##### FUND ACCOUNTING - (CONTINUED)

A fund is a separate accounting entity with self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Judicial Expense Fund are classified as governmental funds. Governmental funds account for the Judicial Expense Fund's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The Judicial Expense Fund maintains the following fund types and account groups:

- (1) The General Fund - to account for all financial resources except those required to be accounted for in another fund.
- (2) Special Revenue Funds - to account for the proceeds of specific revenue sources (Ascension Parish Families in Need of Services) that are legally restricted to expenditure for specified purposes.
- (3) General fixed assets, which is used to account for property and equipment purchased by the General and Special Revenue Funds.

##### CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Judicial Expense Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the Judicial Expense Fund may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which includes compounded interest.

## 23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

### NOTES TO THE FINANCIAL STATEMENTS

---

#### NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - (CONTINUED)

##### FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No fixed asset costs have been estimated. No depreciation has been provided on general fixed assets.

##### BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All government funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Court fees are considered measurable when in the hands of the clerk of courts and are considered revenue at that time.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

##### BUDGETS AND BUDGETARY ACCOUNTING

The General Fund follows these procedures in establishing the budgetary data reflected in these financial statements:

1. A staff member prepares a proposed budget and submits same to the one of the Judges at the beginning of each fiscal year.
2. After all action necessary to finalize and implement the budget, the budget is approved by the same Judge. As considered necessary the budget is discussed with the other Judges.
3. Budgetary amendments generally are not made during the year.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets for the General Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

## **23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**

### **NOTES TO THE FINANCIAL STATEMENTS**

---

#### **NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - (CONTINUED)**

##### **BUDGETS AND BUDGETARY ACCOUNTING - (CONTINUED)**

The Special Revenue Fund follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The director of the FINS program prepared a proposed budget and submitted same to the chief Judge and to Judge Holdridge at the beginning of 2001 covering a six month period and June, 2001 covering the next twelve months.
2. After all action necessary to finalize and implement the budget, the budget is submitted and informally approved by the Louisiana Supreme Court.
3. Budgetary amendments generally are not made during the year.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets for the Special Revenue Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. For presentation purposes the six month budget is combined with one half of the twelve month budget.

##### **TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW**

As of December 31, 2001, the total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position, or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. There are no interfund transactions or balances.

#### **NOTE 2 - CASH AND INVESTMENTS**

Cash and investments consist entirely of a checking account and certificates of deposit. These deposits and certificates are stated at cost, which approximates market.

The certificates of deposit mature at various dates ranging from six months to eighteen months from inception, with interest being compounded monthly.

## 23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

### NOTES TO THE FINANCIAL STATEMENTS

---

#### NOTE 2 - CASH AND INVESTMENTS - (CONTINUED)

The carrying amount of the Fund's deposits with financial institutions was \$528,515 and the bank balance was \$528,800. The bank balance is collateralized by the banks as follows:

	<u>CASH</u>	<u>CERTIFICATES OF DEPOSIT</u>	<u>TOTAL</u>
Amounts insured by the FDIC	\$161,081	\$220,065	\$381,146
Investments that are insured and being held by agents	-	131,583	131,583
Uncollateralized	<u>-</u>	<u>16,082</u>	<u>16,082</u>
Total bank balance	<u>\$161,081</u>	<u>\$367,730</u>	<u>\$528,811</u>

#### NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of the changes in general fixed assets follows:

	<u>BALANCE DECEMBER 31, 2000</u>	<u>2001 ADDITIONS</u>	<u>BALANCE DECEMBER 31, 2001</u>
Equipment & Furniture	\$ 92,848	\$20,462	\$113,310
Building improvements	<u>8,768</u>	<u>-</u>	<u>8,768</u>
Total general fixed assets	<u>\$101,616</u>	<u>\$20,462</u>	<u>\$122,078</u>



# *Latuso & Company*

*Certified Public Accountants*

114 E. Ascension St.  
Gonzales, Louisiana 70737  
Phone (225) 647-2824

---

23rd Judicial District Judicial Expense Fund  
Gonzales, Louisiana

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL ACCOUNTING CONTROLS

We have audited the component unit financial statements of the 23rd Judicial District Judicial Expense Fund, for the year ended December 31, 2001 and have issued our report thereon dated June 22, 2002. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether 23rd Judicial District Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as item 02-1 to 02-3.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered 23rd Judicial District Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.



23rd Judicial District Judicial Expense Fund  
Page 2

This report is intended solely for the information and use of the Judges and Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Latus & Company*

July 22, 2002

**23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDING**

**FOR THE YEAR ENDED DECEMBER 31, 2001**

---

**PRIOR FINDING 01-1:**

The 23rd Judicial Expense Fund did not comply with the Local Budget Act.

**Action taken:** Adequate budgets were prepared during 2001.

**PRIOR FINDING 01-2:**

The results of our tests disclosed that the Judicial Expense Fund did not comply with the requirement to maintain sufficient documentation to substantiate the business use of leased vehicles with a corresponding calculation that the reimbursement for vehicle lease payments did not exceed the allowed amount.

**Action taken:** During 2001, the business use for 2000 was documented by reference to their appointment schedules and necessary calculations were made.

**23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**

**AUDIT FINDINGS AND CORRECTIVE ACTION PLAN**

**FOR THE YEAR ENDED DECEMBER 31, 2001**

---

**COMPLIANCE MATTERS**

**FINDING 02-1:**

The results of my tests disclosed that the Judicial Expense Fund did not comply throughout 2001 with the requirement that bank balances maintained in excess of insurance coverage be collateralized. Deposits in excess of \$100,000 were not collateralized by two banks.

**Correction action:** During 2002 the Judicial Expense Fund required each bank to provide sufficient collateral to secure its deposits in excess of the insured amounts.

**FINDING 02-2:**

The result of my tests disclosed that the Judicial Expense Fund did not comply with the requirement that the audited financial statements for the years ended December 31, 2000 and 2001 be submitted to the Legislative Auditor within six months of the year end. The audit reports were delayed because the Judges submitted their documentation for vehicle usage after June 30, 2001 and 2002.

**Corrective action:** Each Judge will be requested to submit their documentation timely, which will facilitate a timely filing of the audit reports.

**FINDING 02-3:**

The result of my tests disclosed that the Judicial Expense Fund paid travel costs which were reportable as income to the Judges. The necessary IRS reporting forms were not filed during the period of my examination.

**Corrective action:** The necessary IRS forms for 2001 will be filed prior to end of 2002. Thereafter, the forms will be filed timely.

**23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND**

**SUPPLEMENTAL INFORMATION**

**YEAR ENDED DECEMBER 31, 2001**

---

**SCHEDULE OF FEDERAL ASSISTANCE**

None

**SCHEDULE OF PER-DIEM PAID TO JUDGES**

None

**DATA COLLECTION FORM**

FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES  
OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 7/2/2001

RETURN to: Legislative Auditor  
Attn: Engagement Processing  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

**1. Fiscal Year Ending Date For This Submission:**

12/31/01

**3. Audit Period Covered**

☒ Annual ☐ Biennial  
☐ Other \_\_\_\_\_ to \_\_\_\_\_

**4. AUDITEE INFORMATION**

Auditee Name  
23<sup>rd</sup> Judicial District Judicial Expense Fund

Street Address (Number and Street)  
828 S. Irma Blvd #202

Mailing Address (PO No.)

Same

City State Zip  
Gonzales La 70737

**Auditee Contact**

Name Title  
Judge Alvin Turner Chief Judge  
Telephone Fax  
225-621-8507 225-647-9995  
Email (Optional)

**2. Type of Report:**

☐ Single Audit ☒ GAO Audit Standards Audit  
☐ Compilation ☐ Compilation/Attestation  
☐ Program Audit ☐ Other

**5. AUDITOR INFORMATION**

Firm Name

Latuso & Company

b. Street Address (Number and Street)

114 E. Ascension

Mailing Address (PO No.)

Same

City State Zip  
Gonzales La 70737

**c. Auditor Contact**

Name Title  
Larry Latuso CPA  
Telephone Fax  
225-927-9555 225-928-7868  
Email (Optional)  
LIATUSO@AOL.COM

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:  
ASCENSION PARISH FAMILIES IN NEED OF SERVICES

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form.

**6. FINANCIAL STATEMENTS**

a. Type of audit report on financial statements. ☐ Not Applicable  
☒ Unqualified Opinion ☐ Qualified Opinion ☐ Adverse Opinion ☐ Disclaimer of Opinion  
b. Is a 'going concern' explanatory paragraph included in the audit report? ☐ Yes ☒ No  
c. Do any of the funds have deficit fund balances? ☐ Yes ☒ No  
d. Is there a related party footnote? ☐ Yes ☒ No

**7. INTERNAL CONTROL**

Do the comments on internal control include: ☐ material weaknesses ☒ reportable conditions ☐ not applicable

**8. COMPLIANCE**

Do the comments on compliance include: ☐ illegal acts ☐ fraud/criminal acts ☒ not applicable

**9. MANAGEMENT LETTER (Finding Caption and No.)**

NO LETTER ISSUED

Resolved ☐ Yes ☐ No ☐ No Longer Applicable  
Resolved ☐ Yes ☐ No ☐ No Longer Applicable  
Resolved ☐ Yes ☐ No ☐ No Longer Applicable

**10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)**

**02-1 EXCESS BANK DEPOSITS WERE NOT**

COLLATERALIZED \$ \_\_\_\_\_ Resolved ☒ Yes ☐ No ☐ No Longer Applicable

**02-2 AUDIT REPORTS WERE SUBMITTED LATE** \$ \_\_\_\_\_ Resolved ☐ Yes ☒ No ☐ No Longer Applicable

**02-3 IRS FORMS NOT PREPARED TIMELY** \$ \_\_\_\_\_ Resolved ☒ Yes ☐ No ☐ No Longer Applicable


\$ \_\_\_\_\_ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ \_\_\_\_\_ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? ☐ Yes ☒ No

Do any findings address violation of bond indenture covenants? ☐ Yes ☒ No



11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)				
01-1 NO BUDGETS WERE PREPARED_____	Resolved	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	No Longer Applicable
01-2_VEHICLE USE WAS NOT DOCUMENTED_____	Resolved	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
_____	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
_____	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
_____	Resolved	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
AUDITEE SIGNATURE		 Date _____		